UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

May 4, 2022

In the Matter of

Seven Islands Inc. 363 Lafayette Street New York, NY 10012 ORDER DECLARING REGISTRATION STATEMENT ABANDONED UNDER THE SECURITIES ACT OF 1933, AS AMENDED

File No: 333-256022

Seven Islands Inc. filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective

Seven Islands Inc. has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on May 4, 2022.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Suzanne Hayes Office Chief